

U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending , See separate instructions.

Your first name and middle initial **STEVEN B.** Last name **JACOBS** Your social security number *** ** *

If joint return, spouse's first name and middle initial **BETTY T.** Last name **YEE** Spouse's social security number *** ** *

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
CA

Foreign country name Foreign province/state/country Foreign postal code

Filing Status ☐ Single ☐ Head of household (HOH)
Check only one box. ☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1959 ☐ Are blind Spouse: ☒ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
				Child tax credit	Credit for other dependents

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **STMT 1** 1a 13,420.

b Household employee wages not reported on Form(s) W-2 1b

c Tip income not reported on line 1a (see instructions) 1c

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

e Taxable dependent care benefits from Form 2441, line 26 1e

f Employer-provided adoption benefits from Form 8839, line 29 1f

g Wages from Form 8919, line 6 1g

h Other earned income (see instructions) 1h

i Nontaxable combat pay election (see instructions) 1i

z Add lines 1a through 1h 1z 13,420.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

Attach Sch. B if required.

2a	2b
2a Tax-exempt interest	2b Taxable interest
3a Qualified dividends	3b Ordinary dividends
4a IRA distributions	4b Taxable amount
5a Pensions and annuities 752,143.	5b Taxable amount 155,554.
6a Social security benefits 42,760.	6b Taxable amount 36,346.

c If you elect to use the lump-sum election method, check here (see instructions)

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 7

8 Additional income from Schedule 1, line 10 8 11,005.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 9 216,376.

10 Adjustments to income from Schedule 1, line 26 10 778.

11 Subtract line 10 from line 9. This is your **adjusted gross income** 11 215,598.

12 **Standard deduction or itemized deductions** (from Schedule A) 12 73,065.

13 Qualified business income deduction from Form 8995 or Form 8995-A 13 1,767.

14 Add lines 12 and 13 14 74,832.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 15 140,766.

Standard Deduction for -

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	21,584.	
	17	Amount from Schedule 2, line 3	17		
	18	Add lines 16 and 17	18	21,584.	
	19	Child tax credit or credit for other dependents from Schedule 8812	19		
	20	Amount from Schedule 3, line 8	20		
	21	Add lines 19 and 20	21		
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	21,584.	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,555.	
	24	Add lines 22 and 23. This is your total tax	24	23,139.	
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2 SEE STATEMENT 4	25a	1,741.	
	b	Form(s) 1099 SEE STATEMENT 5	25b	12,768.	
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c	25d	14,509.	
	26	2023 estimated tax payments and amount applied from 2022 return	26		
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
	33	Add lines 25d, 26, and 32. These are your total payments	33	14,509.	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34		
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a		
	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want applied to your 2024 estimated tax	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	8,756.	
	38	Estimated tax penalty (see instructions)	38	126.	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No				
	Designee's name ALAN WISHNOW Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]				
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature		Date	Your occupation	
				RABBI	
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	
				CONTROLLER	
Paid Preparer Use Only	Preparer's name ALAN WISHNOW		Preparer's signature ALAN WISHNOW	Date	
	Firm's name WISHNOW, ROSS, WARSAVSKY & COMPANY		Firm's address [REDACTED]	Phone no. [REDACTED]	
		Firm's EIN ***-****-****		Check if: ☐ Self-employed	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

STEVEN B. JACOBS & BETTY T. YEE

Your social security number
-**-*

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	STMT 6	STMT 7	1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	9,505.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	()		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	()		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount:				
	LOTUS LOS ANGELES CORP	1,500.		8z	1,500.
9	Total other income. Add lines 8a through 8z			9	1,500.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	11,005.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	778.
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	778.

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

STEVEN B. JACOBS & BETTY T. YEE

Your social security number

-**-*

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,555.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount		
		17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			1,555.

Schedule 2 (Form 1040) 2023

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/Form2210 for instructions and the latest information.

OMB No.1545-0140

2023
Attachment
Sequence No. **06**

Name(s) shown on tax return

STEVEN B. JACOBS & BETTY T. YEE

Identifying number

-**-*

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?	Yes	Don't file Form 2210. You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
	No	You must figure your penalty.
	Yes	
Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but don't file Form 2210.		You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.

Part I Required Annual Payment

1	Enter your 2023 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	21,584.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,555.
3	Other payments and refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	23,139.
5	Multiply line 4 by 90% (0.90)	5	20,825.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	14,509.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	8,630.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	24,163.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	20,825.

Next: Is line 9 more than line 6?

☐ No. You don't owe a penalty. Don't file Form 2210 unless box E below applies.☒ Yes. You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.

• If box B, C, or D applies, you must figure your penalty and file Form 2210.

• If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You aren't required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.****Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210.**

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2022 or 2023, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you aren't required to figure your penalty (unless box B, C, or D applies).

For Paperwork Reduction Act Notice, see separate instructions.

Form **2210** (2023)

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24
10 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	350.	350.	350.	19,775.
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	11	3,627.	3,627.	3,627.	3,628.

Complete lines 12 through 18 of one column before going to line 12 of the next column.

12 Enter the amount, if any, from line 18 in the previous column	12		3,277.	6,554.	9,831.
13 Add lines 11 and 12	13		6,904.	10,181.	13,459.
14 Add the amounts on lines 16 and 17 in the previous column	14				
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	3,627.	6,904.	10,181.	13,459.
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17				6,316.
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18	3,277.	6,554.	9,831.	

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

19 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II	19	126.
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Form 2210 (2023)

SEE ATTACHED WORKSHEET

Schedule AI - Annualized Income Installment Method (See the instructions.)

Estates and trusts, don't use the period ending dates shown to the right. Instead, use the following: 2/28/23, 4/30/23, 7/31/23, and 11/30/23.

(a)

1/1/23 - 3/31/23

(b)

1/1/23 - 5/31/23

(c)

1/1/23 - 8/31/23

(d)

1/1/23 - 12/31/23

Part I Annualized Income Installments

1 Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)	1	6,150.	15,250.	45,400.	215,598.
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	24,600.	36,600.	68,100.	215,598.
4 If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. Exception: Estates and trusts, skip to line 9	4	18,266.	30,444.	48,710.	73,065.
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5	6	73,064.	73,066.	73,065.	73,065.
7 In each column, enter the amount of your standard deduction from Form 1040 or 1040-SR. (Form 1040- NR filers, enter -0-. Exception: Indian students and business apprentices, see instructions.)	7	30,700.	30,700.	30,700.	30,700.
8 Enter the larger of line 6 or line 7	8	73,064.	73,066.	73,065.	73,065.
9 Deduction for qualified business income. Estates and trusts: Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11	9	1,767.	3,534.	5,301.	1,767.
10 Add lines 8 and 9	10	74,831.	76,600.	78,366.	74,832.
11 Subtract line 10 from line 3	11	-50,231.	-40,000.	-10,266.	140,766.
12 Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.)	12	0.	0.	0.	0.
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	0.	0.	140,766.
14 Figure your tax on the amount on line 13. See instructions	14	0.	0.	0.	21,584.
15 Self-employment tax from line 36 (complete Part II below)	15	1,555.	1,555.	1,555.	1,555.
16 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See inst.	16	0.	0.	0.	0.
17 Total tax. Add lines 14, 15, and 16	17	1,555.	1,555.	1,555.	23,139.
18 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions	18	0.	0.	0.	0.
19 Subtract line 18 from line 17. If zero or less, enter -0-	19	1,555.	1,555.	1,555.	23,139.
20 Applicable percentage	20	22.5%	45%	67.5%	90%
21 Multiply line 19 by line 20	21	350.	700.	1,050.	20,825.

Complete lines 22-27 of one column before going to line 22 of the next column.

22 Enter the total of the amounts in all previous columns of line 27	22		350.	700.	1,050.
23 Subtract line 22 from line 21. If zero or less, enter -0-	23	350.	350.	350.	19,775.
24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24	5,206.	5,206.	5,206.	5,207.
25 Subtract line 27 of the previous column from line 26 of that column	25		4,856.	9,712.	14,568.
26 Add lines 24 and 25	26	5,206.	10,062.	14,918.	19,775.
27 Enter the smaller of line 23 or line 26 here and on Form 2210, Part III, line 10	27	350.	350.	350.	19,775.

Part II Annualized Self-Employment Tax (Form 1040, 1040-SR, or 1040-NR filers only)

28 Net earnings from self-employment for the period (see instructions)	28				
29 Prorated social security tax limit	29	\$40,050	\$66,750	\$106,800	\$160,200
30 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. Exception: If you filed Form 4137 or Form 8919, see instructions	30				
31 Subtract line 30 from line 29. If zero or less, enter -0-	31				
32 Annualization amounts	32	0.496	0.2976	0.186	0.124
33 Multiply line 32 by the smaller of line 28 or line 31	33				
34 Annualization amounts	34	0.116	0.0696	0.0435	0.029
35 Multiply line 28 by line 34	35				
36 Add lines 33 and 35. Enter here and on line 15 above	36				

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) STEVEN B. JACOBS & BETTY T. YEE				Identifying Number ***-**-****	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/23	350.	350.			
04/15/23	-3,627.	-3,277.			
06/15/23	350.	-2,927.			
06/15/23	-3,627.	-6,554.			
09/15/23	350.	-6,204.			
09/15/23	-3,627.	-9,831.			
09/30/23	0.	-9,831.	92	.000219178	
12/31/23	0.	-9,831.	15	.000218579	
01/15/24	19,775.	9,944.			
01/15/24	-3,628.	6,316.	91	.000218579	126.
Penalty Due (Sum of Column F).					126.

* Date of estimated tax payment, withholding credit date or installment due date.

312511
04-01-23

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the Instructions for line 16.

OMB No. 1545-0074

2023
Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

STEVEN B. JACOBS & BETTY T. YEE

*** ** *

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **SEE STATEMENT 12**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2 215,598.**
- 3 Multiply line 2 by 7.5% (0.075)
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

1 20,107.

3 16,170.

3,937.

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 8** ☐
- b State and local real estate taxes (see instructions) **SEE STATEMENT 13**
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount:

5a 4,084.

5b 17,850.

5c 450.

5d 22,384.

5e 10,000.

6

10,000.

- 7 Add lines 5e and 6

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited **SEE STATEMENT 10**
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
- c Points not reported to you on Form 1098. See instructions for special rules
- d Reserved for future use
- e Add lines 8a through 8c
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9

8a 42,376.

8b

8c

8d

8e 42,376.

9

42,376.

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 **STMT 11**
- 13 Carryover from prior year
- 14 Add lines 11 through 13

11 11,377.

12 5,375.

13

STMT 9

16,752.

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16 Other - from list in instructions. List type and amount:

16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

17

73,065.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

319501 11-03-23

Schedule A (Form 1040) 2023

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. 08

STEVEN B. JACOBS & BETTY T. YEE

Your social security number

*** ** *

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

PENNYMAC LOAN SERVICES, LLC

Amount

51.

1

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

51.

3

4

51.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary Dividends

- 5 List name of payer:

5

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See Instr. 327501 11-03-23

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

X

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located

- 8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2023

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. 09

BETTY T. YEE

Social security number (SSN)

-**-*

A Principal business or profession, including product or service (see instructions)

TEACHING AND CONSULTING

B Enter code from instructions

611000

C Business name. If no separate business name, leave blank.

BETTY T. YEE

D Employer ID number (EIN) (see Instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2023, check here

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions

☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099?

☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

1 **24,000.**

2 Returns and allowances

2

3 Subtract line 2 from line 1

3 **24,000.**

4 Cost of goods sold (from line 42)

4

5 Gross profit. Subtract line 4 from line 3

5 **24,000.**

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7 **24,000.**

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

8

9 Car and truck expenses
(see instructions)

9

10 Commissions and fees

10

11 Contract labor (see instructions)

11

12 Depletion

12

13 Depreciation and section 179
expense deduction (not included in
Part III) (see instructions)

13

14 Employee benefit programs (other
than on line 19)

14

15 Insurance (other than health)

15

16 Interest (see instructions):

16

a Mortgage (paid to banks, etc.)

16a

b Other

16b

17 Legal and professional services

17

18 Office expense

18

19 Pension and profit-sharing plans

19

20 Rent or lease (see instructions):

20

a Vehicles, machinery, and equipment

20a

b Other business property

20b

21 Repairs and maintenance

21

22 Supplies (not included in Part III)

22

23 Taxes and licenses

23

24 Travel and meals:

24

a Travel

24a

b Deductible meals (see
instructions)

24b

25 Utilities

25

26 Wages (less employment credits)

26

27 a Other expenses (from line 48)

27a

b Energy efficient commercial bldgs deduction
(attach Form 7205)

27b

28

28

29

29

30

30

31

31

32a

32a

32b

32b

32c

32c

32d

32d

32e

32e

32f

32f

32g

32g

32h

32h

32i

32i

32j

32j

32k

32k

32l

32l

32m

32m

32n

32n

32o

32o

32p

32p

32q

32q

32r

32r

32s

32s

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation			
		☐ Yes ☐ No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	/ /
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:	
a	Business	b Commuting c Other
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47 a	Do you have evidence to support your deduction?	☐ Yes ☐ No
b	If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

GROUND TRANSPORTATION	1,400.
COMPUTER	1,500.
DUES AND SUBSCRIPTIONS	125.
CELL PHONE	640.
AIRPORT PARKING	630.
48 Total other expenses. Enter here and on line 27a	48 4,295.

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

STEVEN B. JACOBS

Social security number of person
with self-employment income

*** ** *

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of **other net earnings** from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A

If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

b Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A

(other than farming). See instructions for other income to report or if you are a minister or member of a religious order

SEE STATEMENT 14

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11

8a

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 8919, line 10

8c

d Add lines 8a, 8b, and 8c

8d

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

11 Multiply line 6 by 2.9% (0.029)

11

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3**

12

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**

13

106.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,840, or (b) your net farm profits² were less than \$7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2023

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

BETTY T. YEE

Social security number of person
with self-employment income

*** ** *

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A

If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

b Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A

(other than farming). See instructions for other income to report or if you are a minister or member of a religious order

SEE STATEMENT 15

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11

8a

14,615.

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 8919, line 10

8c

d Add lines 8a, 8b, and 8c

8d

14,615.

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

145,585.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

10

1,088.

11 Multiply line 6 by 2.9% (0.029)

11

255.

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3**

12

1,343.

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040),**

line 15

13

672.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,840, **or** (b) your net farm profits² were less than \$7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income,⁴ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2023

Form **6251**Department of the Treasury
Internal Revenue Service**DOES NOT APPLY**
Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2023
Attachment
Sequence No. **32**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form6251 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

*** ** *

STEVEN B. JACOBS & BETTY T. YEE**Part I Alternative Minimum Taxable Income**

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	140,766.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$831,150, see instructions.)	4	150,766.

Part II Alternative Minimum Tax (AMT)

5	Exemption. <table><tr><td>IF your filing status is ...</td><td>AND line 4 is not over ...</td><td>THEN enter on line 5 ...</td><td></td></tr><tr><td>Single or head of household</td><td>\$578,150</td><td>\$81,300</td><td></td></tr><tr><td>Married filing jointly or qualifying surviving spouse</td><td>1,156,300</td><td>126,500</td><td></td></tr><tr><td>Married filing separately</td><td>578,150</td><td>63,250</td><td></td></tr></table> If line 4 is over the amount shown above for your filing status, see instructions.	IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...		Single or head of household	\$578,150	\$81,300		Married filing jointly or qualifying surviving spouse	1,156,300	126,500		Married filing separately	578,150	63,250		5	126,500.
IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...																	
Single or head of household	\$578,150	\$81,300																	
Married filing jointly or qualifying surviving spouse	1,156,300	126,500																	
Married filing separately	578,150	63,250																	
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	24,266.																
7	- If you are filing Form 2555, see instructions for the amount to enter. - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	6,309.																
8	Alternative minimum tax foreign tax credit (see instructions)	8																	
9	Tentative minimum tax. Subtract line 8 from line 7	9	6,309.																
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	21,584.																
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.																

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

319481 12-09-23

Form 6251 (2023)

27

18120329 756318 7295

2023.03020 JACOBS, STEVEN B

7295 1

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	
14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16 Enter the smaller of line 12 or line 15	16	
17 Subtract line 16 from line 12	17	
18 If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	18	
19 Enter: • \$89,250 if married filing jointly or qualifying surviving spouse, • \$44,625 if single or married filing separately, or • \$59,750 if head of household.	19	
20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	
22 Enter the smaller of line 12 or line 13	22	
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
24 Subtract line 23 from line 22	24	
25 Enter: • \$492,300 if single, • \$276,900 if married filing separately, • \$553,850 if married filing jointly or qualifying surviving spouse, or • \$523,050 if head of household.	25	
26 Enter the amount from line 21	26	
27 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28 Add line 26 and line 27	28	
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	
30 Enter the smaller of line 24 or line 29	30	
31 Multiply line 30 by 15% (0.15)	31	
32 Add lines 23 and 30	32	
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	
34 Multiply line 33 by 20% (0.20)	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33	35	
36 Subtract line 35 from line 12	36	
37 Multiply line 36 by 25% (0.25)	37	
38 Add lines 18, 31, 34, and 37	38	
39 If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	39	
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

STEVEN B. JACOBS & BETTY T. YEE

-**-*

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	BETTY T. YEE	***-**-****	8,833.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	8,833.	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	8,833.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,767.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,767.	
11	Taxable income before qualified business income deduction (see instructions)	11	142,533.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	142,533.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	28,507.	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1,767.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

308421 01-11-24

Form **8995** (2023)

Form **8283**

(Rev. December 2023)

Department of the Treasury
Internal Revenue Service**Noncash Charitable Contributions****Attach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.****Go to www.irs.gov/Form8283 for instructions and the latest information.**

OMB. No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

STEVEN B. JACOBS & BETTY T. YEE

-**-*

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions. ☐**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities** - List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	RAANANA, ISRAEL SYNAGOGUE 1624 FRANKI, OAKLAND, CA 94611	☐	LIBRARY OF RABBINIC TEXTBOOKS, REFERENCE AND
B		☐	
C		☐	
D		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	07/10/23	09/99	PURCHASE	20,000.	4,975.	THRIFT SHOP VALUE
B						
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.**Part I Information on Donated Property****2** Check the box that describes the type of property donated. See instructions for definitions.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | d ☐ Other real estate | i ☐ Vehicles |
| b ☐ Qualified conservation contribution | e ☐ Equipment | j ☐ Clothing and household items |
| b(1) ☐ Certified historic structure | f ☐ Securities | k ☐ Digital assets |
| NPS # _____ | g ☐ Collectibles | l ☐ Other |
| c ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual property | |

3	(a) Description of donated property (if you need more space, attach a separate statement)			(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value
A						
B						
C						
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 12-2023)

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S STATE OF CALIFORNIA	13,420.	1,741.	663.		906.	212.
TOTALS	13,420.	1,741.	663.		906.	212.

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 2

FIDELITY INVESTMENTS

AMOUNT RECEIVED THIS YEAR	96,000.
NONTAXABLE AMOUNT	96,000.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

0.

CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM

AMOUNT RECEIVED THIS YEAR	92,069.
NONTAXABLE AMOUNT	392.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

91,677.

LEGISLATORS RETIREMENT SYSTEM

AMOUNT RECEIVED THIS YEAR	63,877.
NONTAXABLE AMOUNT	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

63,877.

NATIONWIDE RETIREMENT SOLUTIONS, INC.

AMOUNT RECEIVED THIS YEAR	500,197.
NONTAXABLE AMOUNT (ROLLOVER)	500,197.
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D	

0.

TOTAL INCLUDED IN FORM 1040, LINE 5B

155,554.

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT 3

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
AT ANY TIME DURING 2023
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
FOR ALL OF 2023

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
FORM 1040, LINE 6A 42,760.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT 42,760.
SPOUSE AMOUNT
2. MULTIPLY LINE 1 BY 50% (0.50) 21,380.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B,
7 AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR
RRB-1099 180,030.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 201,410.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
AND 23 AND 25 778.
7. SUBTRACT LINE 6 FROM LINE 5 200,632.
8. ENTER: \$25000. IF YOU CHECKED BOX A OR D, OR
\$32000. IF YOU CHECKED BOX B, OR
\$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE
MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
SPOUSE FOR ALL OF 2023, BE SURE YOU ENTERED 'D' TO THE
RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
[X] YES. SUBTRACT LINE 8 FROM LINE 7 168,632.
10. ENTER \$9000. IF YOU CHECKED BOX A OR D,
\$12000. IF YOU CHECKED BOX B
\$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 156,632.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 133,137.
16. ADD LINES 14 AND 15 139,137.
17. MULTIPLY LINE 1 BY 85% (.85) 36,346.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 36,346.

* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 4
T S DESCRIPTION		AMOUNT
S STATE OF CALIFORNIA		1,741.
TOTAL TO FORM 1040, LINE 25A		1,741.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT 5
T S DESCRIPTION		AMOUNT
S CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM		8,080.
S LEGISLATORS RETIREMENT SYSTEM		4,688.
TOTAL TO FORM 1040, LINE 25B		12,768.

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT 6
	2022	2021
	2020	
GROSS STATE/LOCAL INC TAX REFUNDS	CALIFORNIA	
LESS: TAX PAID IN FOLLOWING YEAR	5,534.	
NET TAX REFUNDS CALIFORNIA	5,534.	
TOTAL NET TAX REFUNDS	5,534.	

SCHEDULE 1		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 7
		2020	2021	2022
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.				5,534.
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION				
1	NET REFUNDS FOR RECALCULATION		0.	5,534.
2	AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E			10,000.
3	TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C			17,727.
4	SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	0.	-7,727.
5	ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A			
6	ENTER THE AMOUNT FROM LINE 1			
7	SUBTRACT LINE 6 FROM LINE 5			
8	ADD LINE 7 TO LINE 3			
9	SUBTRACT LINE 8 FROM LINE 2			
10	ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11			
11	ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS			
12	ENTER YOUR PRIOR YEAR STANDARD DEDUCTION			
13	SUBTRACT LINE 12 FROM LINE 11			
14	ENTER THE SMALLER OF LINE 10 OR LINE 13.			
15	PRIOR YEAR TAXABLE INCOME			
16	AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1 * IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14 * IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15			
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2020				
TOTAL TO SCHEDULE 1, LINE 1				

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 8
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DESCRIPTION	AMOUNT
CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2,482.
LEGISLATORS RETIREMENT SYSTEM	939.
STATE OF CALIFORNIA	663.
TOTAL TO SCHEDULE A, LINE 5A	4,084.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 9
------------	--------------------	-------------

DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
CERES	1,250.	
CONGREGATION B'NAI ISRAEL	180.	
CONGREGATION KOL AMI	500.	
COUNCIL ON AMERICAN-ISLAMIC RELATIONS	275.	
GOLDEN GATE UNIVERSITY	7,500.	
INTERFAITH ALLIANCE	1,000.	
MISCELLANEOUS	650.	
SACRAMENTO FOOD BANK AND FAMILY SERVICES	22.	
SUBTOTALS	11,377.	
TOTAL TO SCHEDULE A, LINE 11		11,377.

SCHEDULE A	MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098	STATEMENT 10
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DESCRIPTION	AMOUNT
PENNYMATIC LOAN SERVICES, LLC, PO BOX 514387, LOS ANGELES, CA 90051	9,947.
US BANK, PO BOX 64799, ST PAUL, MN 55164	19,523.
M&T BANK, PO BOX 1288, BUFFALO, NY 14240	12,906.
TOTAL TO SCHEDULE A, LINE 8A	42,376.

SCHEDULE A	CONTRIBUTIONS OTHER THAN CASH OR CHECK	STATEMENT 11
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DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT
GOODWILL GREATER EAST BAY		400.		
RAANANA, ISRAEL SYNAGOGUE		4,975.		
SUBTOTALS		5,375.		
TOTAL TO SCHEDULE A, LINE 12				5,375.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 12
------------	-----------------------------	--------------

DESCRIPTION	AMOUNT
TRANSPORTATION	136.
DOCTORS, DENTISTS, ETC.	17,976.
MEDICARE PREMIUMS WITHHELD	1,995.
TOTAL TO SCHEDULE A, LINE 1	20,107.

SCHEDULE A	REAL ESTATE TAXES	STATEMENT 13
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DESCRIPTION	AMOUNT
REAL ESTATE TAXES	12,814.
PENNYMATIC LOAN SERVICES, LLC	5,036.
TOTAL TO SCHEDULE A, LINE 5B	17,850.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 14
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DESCRIPTION	AMOUNT
LOTUS LOS ANGELES CORP	1,500.
TOTAL TO SCHEDULE SE, LINE 2	1,500.

2024 Estimated Tax

Payment
Voucher **1**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 15, 2024

Amount of estimated tax you are paying
by check or
money order.

\$ **3,400.**

Print or type	Your first name and middle initial STEVEN B.	Your last name JACOBS	Your social security number ***-**-****	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial BETTY T.	Spouse's last name YEE	Spouse's social security number ***-**-****	
	Address (number, street, and apt. no.) [REDACTED]			
	City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State CA	ZIP code [REDACTED]
Foreign country name		Foreign province/county		Foreign postal code

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2024)

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE
P.O. BOX 802502
CINCINNATI, OH 45280-2502

2024 Estimated Tax

Payment
Voucher **2**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 17, 2024

Amount of estimated tax you are paying
by check or
money order.

\$ **3,300.**

Print or type	Your first name and middle initial STEVEN B.		Your last name JACOBS		Your social security number ***-**-****	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial BETTY T.		Spouse's last name YEE		Spouse's social security number ***-**-****	
	Address (number, street, and apt. no.) [REDACTED]					
	City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State CA	ZIP code [REDACTED]
Foreign country name			Foreign province/county		Foreign postal code	

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2024)

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE
P.O. BOX 802502
CINCINNATI, OH 45280-2502

2024 Estimated Tax

Payment
Voucher **3**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Sept. 16, 2024

Amount of estimated tax you are paying
by check or
money order.

\$ **3,300.**

Pay online at
www.irs.gov/
elpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial STEVEN B.		Your last name JACOBS		Your social security number ***-**-****	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial BETTY T.		Spouse's last name YEE		Spouse's social security number ***-**-****	
	Address (number, street, and apt. no.) [REDACTED]					
	City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State CA	ZIP code [REDACTED]
Foreign country name			Foreign province/county		Foreign postal code	

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2024)

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE
P.O. BOX 802502
CINCINNATI, OH 45280-2502

2024 Estimated Tax

Payment
Voucher 4

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 15, 2025

Amount of estimated tax you are paying
by check or
money order.

\$ 3,300.

Pay online at
www.irs.gov/
efpaySimple.
Fast.
Secure.

Print or type	Your first name and middle initial	Your last name	Your social security number	
	STEVEN B.	JACOBS	***-**-****	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial	Spouse's last name	Spouse's social security number	
	BETTY T.	YEE	***-**-****	
Address (number, street, and apt. no.)				
[REDACTED]				
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code
[REDACTED]			CA	[REDACTED]
Foreign country name		Foreign province/county		Foreign postal code

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2024)

CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE
P.O. BOX 802502
CINCINNATI, OH 45280-2502

IRS e-file Signature Authorization

OMB No. 1545-0074

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name STEVEN B. JACOBS	Social security number *** ** *
Spouse's name BETTY T. YEE	Spouse's social security number *** ** *

Part I Tax Return Information - Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	215,598.
2	Total tax	2	23,139.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	14,509.
4	Amount you want refunded to you	4	
5	Amount you owe	5	8,756.

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize WISHNOW, ROSS, WARSAVSKY & COMPANY to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 03/29/2024

Spouse's PIN: check one box only

☒ I authorize WISHNOW, ROSS, WARSAVSKY & COMPANY to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 03/29/2024

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [REDACTED]

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorizing to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ ALAN WISHNOW Date ▶ _____